To Whom It May Concern:

This letter is in regards to the Objection To Claim and Notice received on March 16, 1998.

Love-n-Prayers Day Care wishes to contest the decision and file an amended claim for case no. 9830052. The decision stated "claimant not entitled to priority under 11 USC 507." We wish to refile claim stating "priority portion of claim should be as unsecured.

Thank you for your consideration in this matter.

Sincerely,

Dare La Javanam alom

Diane L. Havemann Adm.

cc: Trustee DLH/dlh